No. 194.

Page 132, *Chapter* 8, Advances—

Insert the following as note to Article 142 of the Bombay Treasury Manual:—

"*Note.*—The Collectors in the Presidency proper, and the Commissioner of Customs, Salt, Opium and Abkári, Bombay, are authorized to draw an advance, under Article 137 (*a*) of the Civil Account Code, to meet the charges on account of stamping the counterparts of liquor and intoxicating drugs licenses."

(G. R., R. D., No. 820, dated 29th January 1910; Ind. No. T. A. M.—2603.)

(No. 194, dated 9th February 1910.)

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Officer to watch vigilantly its recovery, in accordance with the conditions on which it was made, and in the event of default to address the officer concerned.

No sums should be held under this head unless they are actually recoverable; consequently no Government charges merely awaiting adjustment should be taken to it.

Treasury Registers and Schedules.

All sums advanced, and the repayments or adjustments made on their account, should be entered at the Treasury in two registers, one for advances the other for repayments and adjustments kept in Form A hereto appended.

143. The *Civil and Revenue Advance* Heads are as follows:—

Civil Advances.

Medical supplies from Military Department (Article 156).

Bombay Civil Fund Advances.

Salt Department Advances.

Tentage Advances to Gazetted Officers.

Objection Book Advances.

House-building Advances.

Revenue Advances.

Tálukdári Settlement.

Cost of Boundary-marks, etc., recoverable from Land-holders.

Do. pending completion of Survey operations.

Excise Advances.

Salt Manufacture Advances.

Purchase of Horses (Salt Department).

Excise Opium Advances.

Provincial Advance and Loan Account.

Advances for Land Improvement under Act XIX of 1883.

Advances for Seeds and Cattle under Act XII of 1884.

144. None but those heads under which transactions ordinarily occur at any Treasury need be entered in the Registers, but such of them as are required should as far as practicable be entered in the order given above, and in any case the same order must be observed throughout both the Receipt and Payment Registers and in the Schedules, hereinafter mentioned, furnished to the Accountant General's office.

SCHEDULES TO BE SENT TO THE ACCOUNTANT GENERAL.

Payment Schedules.

145. With each list of payments a schedule should be furnished of repayments made during the period covered by it, which must be an exact transcript of the Register of Advances.

Receipt Schedules.

With the cash account a receipt schedule should be sent, but for *Objection Book Advances* only in the form appended (B.)

As regards advances of all other kinds for which separate columns are provided in the Treasury Register, the monthly totals of repayments only need be entered in the cash accounts against the proper printed headings. Should any item recovered relate to the advances of another district, a note of the amount received on this account should be made in the remark column of the cash account.

Objection Book Advances.

146. Certain Objection Book Advances are recovered by deductions from bills which are charged *net*; and in some cases recoveries are made at the Treasury other than that from which the advance was made. A separate list of these advances (except "tentage advances to gazetted officers," which are watched by the Accountant General's office) should be carefully maintained, in which they can be dealt with in the manner shown in the form attached (D.)

Six weeks after the end of each official year a list of advances outstanding on this list should be forwarded to the Accountant General in the annexed form (C.)

Revenue Advances.

147. The following heads should be opened, where necessary, in connection with expenditure on boundary or survey marks :—

(*a*) Cost of boundary-marks, etc., recoverable from land-holders. This should include all advances on account of boundary-marks which are pending recovery by the Mámlatdárs or other officers of the Collectorate.

(*b*) Cost of boundary-marks pending completion of Survey Operations. This will include all advances not yet covered by distribution accounts (*vide* Article 148 (2)).

148. Advances to the Survey Department for boundary-mark operations are regulated by the following rules in the Presidency proper :—

1. On the application of the Superintendent of Survey Party, the Accountant General issues a letter of credit in his favour upon the Collector of the district. This may be drawn against at the Huzúr, but by arrangement with the Collector, it may be made available in whole or in part at the Sub-treasuries. Payments against such credits are made on the simple receipt of the Survey Officers in the form appended (E), and should be charged to Objection Book Advances. Monthly bills countersigned by the Commissioner of Survey will be submitted by the Survey Officers to the Treasury for clearing these advances. The Treasury Officer will adjust them by credit to Objection Book Advances and debit to "Cost of Boundary-marks pending completion of Survey operations." At the Treasury recoveries must invariably be noted against the earliest items of the year still unadjusted, irrespectively of the amounts to which they may be credited by the Survey Department.

2. When the Survey Officers apportion the expenditure now charged to "Cost of Boundary-marks pending completion of Survey operations," they will furnish to the Collector a distribution account showing how much is chargeable to Government and how much is recoverable from land-holders. When this account is passed by the Collector, the Treasury will adjust the charges, debiting in the cash book the amount chargeable to Government and carrying the portion recoverable from the land-holders to the debit of that head. The progress of the adjustments of the heads "Cost of Boundary-marks pending completion of Survey operations," and "Cost of Boundary-marks recoverable from Land-holders" being noted in the *plus* and *minus* memorandum. Immediately after the close of the financial year, the Treasury Officers should ascertain the amount of such advances which are irrecoverable, and see that sanction is obtained to their being written off, if possible before the 31st of July.

3. Any bills relating to the preceding year received at the Treasury between 1st April and 30th June should be sent to the Accountant General for adjustment, and special arrangements should be made by the Survey and Treasury Officers in co-operation to ensure the clearing of the advance accounts by the submission of the bills at latest by the 30th June. These bills will be adjusted by the Accountant General and the adjustment advised to the Treasury Office.

149. In Sind, the cost of Boundary-marks is charged direct to Government, the portion subsequently ascertained by the Survey Department to be recoverable from land-holders being brought on to the *plus* and *minus* memorandum from a statement submitted by the Survey Superintendent. As recoveries are made from land-holders, they are credited to "recoveries of service payments," which head is cleared by the Accountant General by deduction from Survey expenditure. The recoveries from land-holders are also brought on to the *plus* and *minus* memorandum.

Bombay Civil Fund Advances.

150. Advances are occasionally made under the rules of the Bombay Civil Fund. Should any such advances be made at a District Treasury, the debit should be entered direct in the cash book.

Recoveries on Account of other Districts.

151. When recoveries are realized on account of advances made at another Treasury, the Treasury concerned should be promptly advised. For all advances, wheresoever made to the Tálukdári Settlement Officer, Gujarát,

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Add as article 154-B—

A certificate will be furnished under the Collector's signature showing in lump the amounts of Tagai Advances written off. This certificate will be dealt with as a voucher at the Treasury and on the authority of it the Treasury Officer will adjust the amounts by credit to Tagai Advances and debit to Cash Book.

(G. R., F. D., No. 1227, dated 8th March 1907: Ind. No. T. A. II.—4878.)

(No. 107, dated 26th April 1907.)

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Add the following new article :—

154A. Government have in their Financial Department Resolution No. 1286, dated the 31st March 1905, sanctioned the adoption, in this Presidency, of the abstract bill system for the payment of Takávi Advances (*vide* note to Article 131 of the Civil Account Code). The following procedure should be followed at the Treasury as regards these payments and the safeguards prescribed in clauses (1) and (2) of the note to Article 131 of the Civil Account Code should be strictly observed :—

I.—All payments on abstract bills should be debited in the Treasury Accounts under a separate head, to be opened in manuscript under "Advances Repayable," *viz.*, "Special payments to Officers making advances to Cultivators."

II.—Credits will be taken as follows :—

(*a*) All refunds in cash should be credited to the head "Special payments to Officers making advances to Cultivators" to be opened in manuscript under the head "Advances Repayable" on the receipt side.

(*b*) All refunds by deduction from abstract bills (*vide* the last clause of paragraph 3 of the Government of India letter reproduced in the preamble of the Government Resolution quoted above) should be similarly credited to the above head, the gross amount of the abstract bill being debited as stated in clause (1) above.

(*c*) On receipt of the detailed bill, the amount of the bill should be adjusted at the Treasury by credit to the head "Advances Repayable," "Special payments, &c.," and debit to the appropriate head under "Provincial Advances and Loan Account."

III.—These receipts and payments should be recorded in a Subsidiary Register in Treasury Form No. 31 (prescribed for Personal Deposits), and a separate *plus and minus* memorandum in the Treasury Form No. 108-c. should be furnished to this office monthly, with the Treasury Cash Account.

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one account only is kept at the Ahmedabad Treasury. Those received by him elsewhere (as well as recoveries) should therefore be reported to the Treasury at Ahmedabad.

Provincial Advance and Loan Account.

Advances to Cultivators.

152. These advances are classified in the accounts under the head "Provincial Advance and Loan Account" and they are of two kinds, Advances for Land Improvement under Act XIX of 1883, and Advances for Seeds and Cattle under Act XII of 1884. The advances for both purposes are made under special rules of Government, and the Revenue authorities making the advances are responsible for keeping a correct account of such advances of recoveries and interest. At the Treasury, however, the payments made under the orders of the Revenue authorities will be entered in the payment registers and the recoveries in the receipt register—*vide* Article 142, from which the figures will pass on to the cash-book daily. The *plus* and *minus* memorandum (Treasury Form 108) must show the total opening balance, total receipts and payments and closing balance of the month.

153. Revenue authorities in making advances must keep within the amount allotted by Government for this purpose in the yearly budget, and Treasury Officers should refuse to act upon orders to make advances in excess of the budget provision. The total amount provided in the budget of any year for advances can, however, only be utilized if the estimated recoveries of the year are made, and these recoveries should be watched to ensure that the amount available for advances is not exceeded, though the obligation to keep within budget provisions rests primarily upon the Revenue authorities.

154. The Revenue authorities (Collectors) keep an account of such advance, and should furnish to the office of the Accountant General by the 15th of June of each year a statement showing the following details :—

(i) Total of the several advances as originally made.

(ii) Balance on 1st April.

(iii) Advances during the year.

(iv) Recoveries during the year.

(v) Balance on 31st March.

(vi) Amount of interest recovered during the year.

(vii) Rate of interest.

These details are required separately for advances for land improvement and for advances for seeds and cattle, and the total closing balance should be verified with the Treasury *plus* and *minus* memorandum by the Treasury Officer, through whom the statement should be sent to the office of the Accountant General.

FORM A.

[Try. Form No. 104.

[Referred to in Article 142 (5).]

Register of Payments / Receipts of Advances Recoverable at the _____ Treasury from _____ to _____ 190 .

N.B.—This form will also be used as a Schedule with the Lists of Payments.

Date.		Voucher No.	To whom advanced. / From whom received.	On what account and under what authority.	Civil Advances.		Revenue Advances.			Provincial Advance and Loan Account.			Daily Total carried to Cash-book.
Táluka.	Huzúr.				Objection Book Advance.		Cost of Boundary-marks, &c., recoverable from Land-holders.	Cost of Boundary-marks pending completion Survey operations.		Land Improvement.	"Seeds and Cattle under Act XII of 1884."	Tálukdári Settlement.	

B.

Schedule of Recoveries of Objection Book Advances at the Treasury for the month of _____ 190 .

Date received.	From whom and on what account.	Particulars of Original Advance.				Amount repaid.	Remarks.
		Date.	Where advanced.	Voucher No.	Amount originally advanced.		

C.

List of Objection Book Advances outstanding at the_____ Treasury on the 31st March 190 .

Date of Advance.	No. of Voucher.	Amount of Original Advance.	Treasury at which advanced.	Amount Outstanding.	Remarks as to when Advance has been partially or will be cleared.

D.

Date of Advance.	No. of Voucher.	Amount.	Particulars.	Notes of Adjustment.
		Rs. a. p.		
August 10th ...	2	400 0 0	Mr. J. Jones, Assistant Collector, on transfer to Khándesh.	Noted on Last Pay Certificates dated 10th August.
Noted on L. P. C., No. 24, dated 12th August, from Sátára.	...	400 0 0	Mr. T. Evans, Assistant Collector, on transfer from Sátára to this district.	Deducted from— Rs. a. p. Voucher No. 8, dated September ... ... 133 5 4 ,, ,, 12th October 133 5 4 ,, ,, 14th November ... 133 5 4 400 0
August 14th ...	3	50 0 0	Advanced to Treasurer for despatching a remittance to Bombay.	Credited in cash, 20th August.

E.

Station_____

_____Revenue Survey.

Date_____190 .

No.

Received from the Sub-Treasury Officer of_____the sum of Rs._____(in words)_____

Village.	Amount.
Total ...	

only for payment of charges in connection with boundary-marks in the villages named in the margin of_____Táluka of the_____Collectorate.

Assistant Superintendent, Revenue Survey.

Excise Opium.

155. The following rules are laid down for dealing with the stock of Excise Opium kept at the several treasuries for sale :—

Note.—For Sind, the Commissioner of Sind takes the place of the Commissioner of Customs.

(1) Treasury Officers will have nothing to do with the cost price of opium, and will discontinue the submission of any separate opium accounts to the Accountant General's office. The Commissioner of Excise will himself arrange to receive direct from the Collectors any statistical information he may require.

(2) A *plus* and *minus* memorandum will be appended to the Treasury accounts, as in the case of stamps, and deductions from this will be supported either by a credit of the value in the cash accounts or (for "writes off" on account of wastage, dryage, etc.) by the authority of the Commissioner.

(3) The entries in the Treasury cash accounts will be confined to

1. Credits for sales.
2. Debits for local purchases.

These will be very exceptional and will consist chiefly of opium returned to store by contractors.

No entries whatever are to be made in the accounts or in Contingent Bills on account of "writes off," these will appear as provided above in the *plus* and *minus* memorandum only.

(4) The *plus* and *minus* memorandum will be kept in pounds of 40 tolas each, and will be in the following form and contain the particulars given below, *viz* :

	Lbs.	Tolas.	Grs.
Balance from last account			
Received from the Commissioner, *vide* his No. , dated			
Local purchases, *vide* Voucher No. , dated			
Received by transfer from District ...			
Excess found in weighment			
Total ...			
Sold during month			
Wastage, etc., written off under Commissioner's authority (general or special) *			
Transferred to District as per receipt annexed			
Total, ...			
Balance to next account			

N.B.—A chest of opium weighs 136 pounds, 4 tolas and 80 grains at this standard (equal to 140 pounds avoirdupois each of 38⅝ tolas).

* To be quoted.

(5) A similar *plus* and *minus* memorandum should be maintained for "confiscated opium" sent to the Treasury for sale.

(6) In the cash accounts "local purchases" and "sales" from the ordinary stock should be debited and credited to "Advances Recoverable" under a new minor head "Excise Opium Advances," while the sale-proceeds of confiscated opium should be carried direct to V.—Excise "Gain on sale-proceeds of Excise Opium," "Sale-proceeds of Confiscated Opium."

(7) The foregoing instructions refer to the Treasury Accounts and the account of the retail depôt at Bombay. In the Commissioner's accounts all purchases will be debited to the minor head "Excise Opium Advances" supported as at present by the vendor's bill, and a *plus* and a *minus* memorandum will be appended showing how the chests of opium thus purchased have been disposed of. These purchases will not of course appear in any shape in the District Treasury accounts.

(8) The "Gain" (or loss) on excise opium will be adjusted by the Accountant General at the end of each month. For this purpose a stock-rate will be fixed in consultation with the Commissioner. The value of the stock of opium at the several treasuries and with the Commissioner will be calculated at this rate and any difference between the amount so arrived at, and the amount held on the books of this office under "Excise Opium Advances," will be transferred to V.—Excise "Gain on Excise Opium."

(9) At the end of each month the Accountant General will send a statement of the entries made in the accounts to the Commissioner for information. This will be sent about the 10th of the second month, following that to which the figures relate, *i.e.*, December's accounts will be sent on the 10th February.

Miscellaneous Advances—Medical Supplies from Military Department.

156. The following arrangements have been made for the adjustment of the Military Department debits for Medicine and Medical Stores supplied to Charitable Dispensaries:—

I. The Military Department debits through its account current the full value of the supply, *plus* the authorized percentage for departmental charges, etc., and any expenditure that may be disbursed in the Military Department for carriage of the stores.

II. The Collector of the District is advised by the Accountant General of the debit and should see that the value is duly recovered and credited without delay, he should advise the Accountant General if any difficulty is experienced.

157. The Military debits will be held in the books of the Accountant General's office to the debit of "Advances Recoverable" and the credits at the Treasury should be classed under the same head in a special column subordinate to "Miscellaneous Advances" headed "Medical Supplies from Military Department." The No. and date of Accountant General's advice should be noted against each credit in the receipt schedule referred to in Article 145.

158. The Medical Stores Department will as far as possible avoid making payments for railway and other forwarding charges for Medical Stores. When the stores are sent bearing, these should be disbursed by the officer to whom they are consigned and who in the case of charges to be borne by Gov-

ernment should include them in his Medical Contingent Bill as final charges whether they belong to his District or not—but when they are recoverable from a charitable dispensary, and it is necessary to pay the charges direct from the Treasury, the Treasury Officer should debit the amount to "Advances Recoverable," "Miscellaneous Advances," "Other items" and take prompt steps to have the amount recovered and credited in his own or another Treasury if the latter is more convenient.

159. The Collector as President of the Dispensary Committees should be careful to see that the funds at the disposal of the Committee are sufficient to meet the charge for the Medical Stores. If there is any doubt about this and the cost of the stores is not known the price should be ascertained before the indent is sent on.

160. Special efforts should always be made to clear outstandings before the close of the official year, but, should any item be left unrecovered, it should be included in the list of outstandings to be rendered under Article 146.

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Add the following new Article :—

"*House-building Advances.*

160-C.—The Commissioners of Divisions and Heads of Departments have been empowered to sanction House-building Advances which should be given in strict accordance with the rules laid down in Article 136, C. A. C."

(G. I., F. D., No. 510-A, dated 1st February 1908; Ind. No. T.A.M., 1578, and G. R., F. D., No. 1773, dated 11th April 1908; Ind. No. T.A.M., 212.)

(No. 174, dated 21st October 1908.)

Add the following new article :—

Advances for the purchase of ponies, horses, tongas, carts, &c.

160-A.—These advances can be sanctioned by the officers empowered by and subject to the conditions mentioned in the following Government Resolutions and Government of India's orders :—

*	G. R., F. D.,	No. 3327,	dated 10th August 1876.
*	Do.	No. 370,	dated 27th January 1883.
*	Do	No. 3099,	dated 5th September 1891.
*	Do.	No. 2706,	dated 1st July 1892.
*	Do.	No. 1214,	dated 25th March 1893.
*	Do.	No. 817,	dated 2nd March 1894.
*	Do.	No. 2882,	dated 20th August 1904.

(* Confirmed by the Government of India in their letter No. 6154-A, dated 3rd November 1905, embodied in the preamble to G. R., F. D., No. 510, dated 5th February 1906.)

G. I. letter No. 3541, dated 2nd July 1888, and G. R., F. D., No. 2292, dated 23rd July 1888.

G. I., F. D., No. 5138, dated 26th December 1891.

G. I., F. and C. D., No. 1851-A., dated 23rd April 1895, and G. R., F. D., No. 1530, dated 11th May 1895.

160-B—The Commissioners of Divisions and in Sind, the Commissioner of Customs, Salt, Opium and A'bkári, the Director of Land Records and Agriculture, the Inspector General of Registration, the Conservators of Forests, N., C. and S. Circles, the Deputy Conservator of Forests, Sind Circle, the Surgeon General with the Government of Bombay, the Sanitary Commissioner for the Government of Bombay, the Director of Public Instruction, the Inspector-General of Police and the Superintending Engineers of Divisions have also been empowered to grant advances to non-gazetted officers subordinate to them for the purchase of conveyances (*e. g.*, horses, ponies, carts, tongas, etc.,) required for touring purposes, subject to the conditions specified below: —

(1) That the advance applied for shall not exceed two months' pay of the officer who applied for it ;

(2) that the advance shall be repaid in 12 equal monthly instalments ; and

(3) that the advance shall not exceed the value of the conveyance purchased, which shall be considered the property of Government till the advance is fully repaid.

(*Vide* G. I., F. D., No. 6154-A, dated 3rd November 1905, and G. R., F. D., No. 510, dated 5th February 1906 : Ind. No. T. A. M.—3280.)

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Add as Article 161-A—

Rules regarding the issue of Remittance Transfer Receipts on account of Co-operative Credit Societies.

161-A. Remittance Transfer Receipts can be issued at par for remittances between Co-operative Credit Societies duly registered under Act X of 1904 (Article 143-A (20) Civil Account Code).

When the payment is required at a Sub-Treasury there is no objection to the issue of a cash order to the payee for presentation at the Sub-Treasury under Note to article 390 of the Civil Account Code. As an additional precaution the Remittance Transfer Receipt may be presented at the Huzur through the Sub-Treasury Officer. There is also no objection to the issue of Remittance Transfer Receipts in the case of repayments. The cash can be paid at the Sub-Treasury, and the Huzur Treasury Officer on receipt of the daily list can issue the Remittance Transfer Receipt, which he should forward to the Sub-Treasury for delivery to the party applying for it.

(G. R., R. D., No. 5626, dated 4th June 1907 : Ind. No. T. A. M.—452.)